HPMS & ASSOCIATES

(CHARTERED ACCOUNTANTS)
17, DDA Shopping Complex, Mansarover Park, Shahdara, Delhi - 110032
Mobile: 09868453107, E-mail – ca.mohanrawat@gmail.com

Annexure 3: Certificate (Form-REG-3) Part A

(To be submitted at the of Registration of Project, Withdrawal of Money from Separate Accounts and Submission of Quarterly Progress Report)

No. ____________________ Date:- 12th Jan, 2026

Information as On 31st Dec,2025

Subject: Certificate of amount incurred on Province D Olympia for Acquisition and Development of land or/and Construction of 603 Plots situate on Plot No.TS-02A, Sector 22D at Yamuna Expressway, Gautam Budh Nagar, demarcated by its boundaries (latitude and Longitude of the end-points) to the North, to the South, to the East to the West of Village Tehsil Sadar, Competent Authority/Development Authority Yamuna Expressway Industrial Development Authority, PIN 201301, admeasuring 2,54,287.21 Sq. Mtr Area, being developed by ATS Realty Pvt Ltd having RERA Reg No. UPRERAPRJ556048/03/2025 and Separate A/c No. 99989292704211 with HDFC Bank Ltd.

PART- A

		Rs. In lakh	Rs. In lakh	Rs. In lakh	Rs. In lakh
S. No.	**Particulars**	**Total Estimated Cost**	**Amount incurred till last Quarter**	**Amount incurred during the quarter**	**Amount incurred till Now**
1	2	3	4	5	6
1	**Land Cost**				
	(a) Acquisition cost of land and legal cost on land transaction:				
	(a.1) For Project Estimation Purpose				
	i- In case of acquisition through Purchase, actual purchase price or the DM Circle Rate on the date of Application of registration in UP RERA, whichever is higher.	68,572.00			
	ii- In case of Acquisition through, joint development agreement with landowner, the consideration specified in the joint development agreement or the DM Circle Rate of the date of application of registration in UP RERA, whichever is Higher.	-			
	iii- In case of, inherited/gifted/ through will, the cost of land shall be as per the DM Circle rate on the date of application of registration of Project in UP RERA.	-			
	TOTAL OF LAND COST -For Project Estimate Purpose	68,572.00			
	(a.2) For Purpose of % Completion of the project and Withdrawal from Separate Account				
	i- In case of acquisiotion through purchase, the actual purchase price will be considered.	68,572.00	34,501.79	8,000.87	42,502.66
	ii- In case of Acquisition through joint development agreement with landowner, the cost of land shall be the actual cost incurred by the landowner.	-	-	-	-

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	iii- In case of, inherited/gifted/ through will, the cost of land shall not be considered as there was no acquisition cost incurred by the promoter.				
	TOTAL OF LAND COST - For % completion and Withdrawal Purpose	68,572.00	34,501.79	8,000.87	42,502.66
	(b) amount payable to obtain development rights, additional FAR and/or any other work under the Provisions of local Authority or State Government or Statutory Authority, If Any;	-	-	-	-
	(c) amount payable to State Government or competent authority or any other statutory authority of the State or Central Government towards stamp duty, transfer charge, registration fees etc. (if not included in para (a) above)	-	-	-	-
	(d) Interest (Other than penal Interest and Penalties etc.) a) paid to Financial Institution, Scheduled Banks, NBFC on loan/borrowing provided such loan/ Borrowing has been utilized for purchase of land b) paid on Unsecured Loan(s)-this interest amount will be restricted at State Bank Of India- Marginal cost of fund based lending Rate (SBI _ MCLR) providing such loan has been Utilized for purchase of land c) paid to the land Competent Authority for Acquisition of land.	9,034.00	4,513.38	-	4,513.38
	TOTAL OF LAND COST				
1A	For Project Estimation Purpose i.e. a.1+b+c+d	77,606.00			
1B	For Withdrawal purpose i.a.2+b+c+d	77,606.00	39,015.17	8,000.87	47,016.04
2	**Project Clearance Fees**				
	(a) Fees paid to RERA	15.00	12.77	-	12.77
	(b) Fees paid to Local Authority	840.00	0.11	-	0.11
	(c) Consultant/Architect Fees (Directly attributable to project)	340.00	71.43	13.60	85.03
	(d) and other (Specify)	-	-	-	-
	TOTAL OF FEES PAID	1,195.00	84.31	13.60	97.90
3A	**Cost of Construction and Development**				
	(a) Cost of Services (water, electricity to construction site), Site Overheads;	985.00	115.19	324.25	439.45
	(b) Depreciation Cost of Machinery and equipment purchased, or hired and Maintenance costs, Consumable etc. , (so long as these costs are directly incurred in the construction of the concerned Project) ;	135.00	-	-	-
	(c) Cost of materials actually Purchased	9,046.00	246.66	345.59	592.26
	(d) Cost of salary and Wages (Excluding cost of salaries of employees of the company not directly attached to Project);	800.00	94.93	78.94	173.87
	Total of Construction and Development Cost (sum of (a) to (d) of 3A)	10,966.00	456.78	748.79	1,205.57
3B	Cost of Construction and Development incurred (the amount as reported in Row 4 of the Latest Engineer's Certificate i.e. REG-2)	10,966.00	284.54	1,205.57	1,490.11

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3C	Total Construction and Development Cost (Lower of 3A and 3B)	10,966.00	456.78	748.79	1,205.57
3D	Interest on loan /borrowing (other than penal Interest and Penalties etc.) provided such loan/ borrowing has been utilized for construction of this project: (a) paid to Financial Institution, Scheduled Banks, NBFC and (b) paid on unsecured Loan (s)- this interest amount will be restricted at State Bank Of India- marginal Cost of fund based lending Rate (SBI- MCLR)"	-	-	-	-
3E	Total Construction and Development Cost (S No. 3C+S No. 3D)	10,966.00	456.78	748.79	1,205.57
4	**TOTAL COST OF PROJECT**				
4A	For Withdrawal purpose (S No. 1A. S No. 2+ S No. 3E)	89,767.00			
4B	For % completion of the project and withdrawal purpose (S No. 1B +S No. 2+ S No. 3E)	89,767.00	39,556.26	8,763.25	48,319.51
5	Percentage completion of Construction & Development Work Completed as per latest REG-2 i.e. (Amount in Row 4 of REG-2/ Amount in Row 3 of REG-2)* 100	2.33			
6	Percentage completion of the Project (Proportionate cost incurred on the project to the total estimated cost) (Col.6 of S No. 4B / Col .3 of S No. 4B)	0.54			
7	Total amount received from allottees till date since inception of the Project	62,053.68			
8	70% Amount to be Deposited in Separate Account (70% *S No. 7)	43,442.58			
9	Loan Sanctioned for the project till date (secured and unsecured both)	25,229.50			
10	Loan disbursed for the project till date (secured and unsecured both)	23,530.00			
11	Interest on deposits (flexi facility) credited to the Separate account	0.66			
12	Total amount to be Credited in the Separate Account till date (S No. 8+ S No. 10+ S No. 11)	66,973.24			
13	Cumulative Amount that can be withdrawn from Separate a/c, i.e. (Total Estimated Cost * Proportionate Cost Incurred on the Project) (Column 3 of S No. 4b * S No, 6)	48,319.51			
14	70% of the principal amount refunded on account of Cancellation of unit (provided 70% of the amount collected was deposited to the Separate Account earlier). (The CA will necessarily ensure that unit stand cancelled and if the 70% of the principal amount is to be refunded, the details shall be given in Part B of this Certificate)	-			
15	Amount withdrawn till date since inception of the project (This shall include 70% of the amount already realized till date but not deposited in the Separate Account & the Amount already withdrawn towards amount refunded to the allottee(s) towards cancellation of unit(s)	44572.24			

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16	Computed Balance in Separate A/c as on date: (S No. 12 - S No. 15)	22,401.00
17	Actual Balance available in Separate A/c as on date	-
18	Difference between the computed balance and actual balance in Separate A/c (S No. 16 - S No. 17) Should be Nil	22,401.00
19	Eligibility for withdrawal (i.e. The amount that can be withdrawn) form the Separate A/c (Minimum of S No. 17 and (S No. 13 +S No. 14 - S No.15))	3,747.28
20	Amount to be directly paid to the vendors / billers/Contractors Allottees (in case of Refund as per S No. 15 Above as per Part B of this certificate	-
21	Amount that can be finally transferred to the Transaction account (S No. 19 - S no. 20)	3,747.28

This certificate is being issued on specific request of **M/s ATS Realty Pvt Ltd** for UP RERA compliance. The certification is based on the information and record produced before us and is true to the best of our knowledge and belief.

Note : Separate A/c denotes current A/c
Note : We report that the land parcel for this project has been mortgaged in other project/for loans/borrowings for other purpose also.

For **HPMS & ASSOCIATES**
Chartered Accountants
FRN - 022072N

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CA MANMOHAN S RAWAT
M No. 509522
(Partner)
UDIN - 26509522CSOZAJ6041

Place:- Delhi
Date:- 12/01/2026

Annexure 3: Certificate (Form-REG-3) Part B
(To be submitted at the of Registration of Project, Withdrawal of Money from Separate Accounts and Submission of Quarterly Progress Report)
No. ____________________ Date:- 12th Jan,26
Information as On 31st Dec,2025
Subject: Certificate of amount incurred on Province D Olympia for Acquisition and Development of land or/and Construction of 603 Plots situate on Plot No.TS-02A, Sector 22D at Yamuna Expressway, Gautam Budh Nagar, demarcated by its boundaries (latitude and Longitude of the end-points) to the North, to the South, to the East to the West of Village Tehsil Sadar, Competent Authority/Development Authority Yamuna Expressway Industrial Development Authority, PIN 201301, admeasuring 2,54,287.21 Sq. Mtr Area, being developed by ATS Realty Pvt Ltd having RERA Reg No. UPRERAPRJ556048/03/2025 and Separate A/c No. 99989292704211 with HDFC Bank Ltd.
PART- B
We also certify that, out of the amount reported in **Column 6 of S No.4B** a) Rs. 3,95,56.26 Lakh has been actually spent on land, construction and development of the project and has not been spent on any item other than purpose given in the section 4(2)(1)(d) and is, therefore, admissible for withdrawal from separate Account. b) Rs. NIL is the amount for which bills / invoices from the biller/ vendor/ contractor have been received for the work already rendered by them for the land, construction and development work of the project and being due for the payment are , therefore, admissible for payment from separate Account directly to the biller/vendor/ contractor in their bank account as per the list given below. c) Rs. NIL Lacs is the amount pertaining to the refund to be made to the Allottees where allotted units have been cancelled in compliance of U.P. RERA orders for the refund to the concerned allottee or for the reason of default by the concerned allottee as per the Agreement for sale entered into with the allottee.

						(In Rs.)
S. No.	**Name of vendor/ contractor/ Allottee**	**Amount Due**	**Amount Due towards**	**Bank Name**	**IFSC**	**Bank Account No.**
1	NA					

This certificate is being issued at the specific request of **M/s ATS Realty Pvt Ltd** for UP RERA compliance. The certification is based on the information and record produced before us and is true to the best of our knowledge and belief.

For **HPMS & ASSOCIATES**
Chartered Accountants
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CA MANMOHAN S RAWAT
M No. 509522
(Partner)
UDIN - 26509522CSOZAJ6041

Place:- Delhi
Date:- 12/01/2026